

THE O'NEIL GROUP, LLC  
4431 P Street, NW  
Washington, DC 20007  
Telephone: (202) 965-2878  
Facsimile: (202) 355-7610

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re** : **Chapter 11**  
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:  
**LEHMAN BROTHERS HOLDINGS INC., et al.,** : **Case No. 08-13555**  
**Debtors.** : **(Jointly Administered)**  
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**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES  
FOR REVIEWING APPLICATIONS FOR COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. §§ 330 AND 331**

**SEVENTH INTERIM APPLICATION**

<b>NAME OF APPLICANT:</b>	The O'Neil Group, LLC
<b>DATE OF RETENTION:</b>	February 9, 2010, nunc pro tunc to January 6, 2010
<b>TIME PERIOD:</b>	October 1, 2011 through and including March 6, 2012
<b>ROLE IN THE CASE:</b>	Tax Services Provider to Debtors and Debtors-in-Possession
<b>CURRENT APPLICATION:</b>	Total Fees Requested: \$388,355.00 Total Expenses Requested: \$25,576.97
<b>PRIOR APPLICATIONS:</b>	January 31, 2010 – First Interim Application May 31, 2010 – Second Interim Application September 30, 2010 – Third Interim Application January 31, 2011 – Fourth Interim Application May 31, 2011 – Fifth Interim Application September 30, 2011 – Sixth Interim Application

SEVENTH INTERIM APPLICATION PERIOD OCTOBER 1, 2011 THROUGH MARCH 6, 2012

PROFESSIONAL HOURS SUMMARY		
Engagement: International Tax Compliance – US Info Returns		

Professional	Level	Hours
O'Neil, Jacqueline M.	Managing Director	256.60
Barissi, Barbara A.	Director	191.90
De Souza Lawrence, Pauline	Director	140.80
Walsh, Bill	Manager	73.80
Duncan, Dixie	Manager	29.00
	Unbilled Travel	64.30
Total Hours:		756.40
Total	Blended Rate: \$ 190.00	\$ 131,499.00

Engagement: International Tax Services - 1118
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Professional	Rate	Hours	Total Fees
O'Neil, Jacqueline M.	\$ 350.00	67.30	\$ 23,555.00
Total			\$ 23,555.00

Engagement: State and Local Tax Compliance Services
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Professional	Level	Hours
O'Neil, Jacqueline M.	Managing Director	193.70
Barissi, Barbara A.	Director	161.50
De Souza Lawrence, Pauline	Director	40.80
Walsh, Bill	Manager	120.80
Duncan, Dixie	Manager	149.50
Wakerly, Scott	Manager	145.40
	Unbilled Travel	22.00
Total Hours:		833.70
Total	Blended Rate: \$ 190.00	\$ 154,223.00

<b>Engagement: Real Estate JV Compliance Review</b>
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Professional	Level	Hours
O'Neil, Jacqueline M.	Managing Director	86.40
Barissi, Barbara A.	Director	96.60
Wakerly, Scott	Manager	33.90
Walsh, Bill	Manager	199.30
Total Hours:		416.20
Total	Blended Rate: \$ 190.00	\$ 79,078.00

TOTAL: International, Real Estate and State Tax Services			
Total Hours	Total Fees	Total Expenses	Total
1,987.30	\$ 388,355.00	\$ 25,576.97	\$ 413,931.97

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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	:	
<b>In re</b>	:	<b>Chapter 11</b>
	:	<b>Case No. 08-13555</b>
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	:	<b>(Jointly Administered)</b>
<b>Debtors.</b>	:	
	:	
-----	<b>X</b>	

**SEVENTH INTERIM FEE APPLICATION OF THE O'NEIL GROUP, LLC FOR  
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR  
REIMBURSEMENT OF EXPENSES AS TAX SERVICES PROVIDERS TO THE  
DEBTORS AND DEBTORS-IN-POSSESSION  
FOR THE PERIOD FROM OCTOBER 1, 2011 TO MARCH 6, 2012**

The O'Neil Group ("O'Neil Group" or the "Firm"), consultants to Lehman Brothers Holdings Inc. ("LBHI") and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the "Debtors" ), for its seventh interim application (the "Application"), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the *Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses for Professionals* [Docket No. 1388] ("the Compensation Order"), for allowance of compensation for professional services performed by The O'Neil Group during the period commencing October 1, 2011, through and including March 6, 2012 (the "Compensation Period"), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, respectfully represents:

### **Background**

1. Commencing on September 15, 2008 and periodically thereafter (as applicable, the “Commencement Date”), the above captioned debtors and debtors-in-possession (collectively, the “Debtors”) commenced with this Court voluntary cases under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed a statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

3. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583] the Court approved the U.S. Trustee’s appointment of the Examiner.

### **Jurisdiction**

4. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **Lehman’s Business**

5. Prior to the events leading up to these chapter 11 cases, Lehman was the fourth largest investment bank in the United States. For more than 150 years, Lehman has been a leader in the global financial markets by serving the financial needs of corporations, governmental units, institutional clients and individuals worldwide.

6. Additional information regarding the Debtors' businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

**Retention of The O'Neil Group**

7. By an order dated February 9, 2010 (the "Retention Order"), the Court approved the application dated January 27, 2010 filed by the Debtors seeking authorization pursuant to section 327(a) and 328(a) of the Bankruptcy Code *nunc pro tunc* to January 6, 2010 to employ The O'Neil Group as Tax Services Providers (the "Retention Application"). These matters are more fully described in the Declaration of Jacqueline O'Neil, a managing director of The O'Neil Group, sworn to January 26, 2010 and in accordance with the terms and conditions set forth in the agreements between the Debtors and The O'Neil Group, including without limitations, the provisions described in the engagement letter, dated as of January 26, 2010, as modified by paragraph 17 of the O'Neil Declaration and engagement letter dated as of December 6, 2010 and the Supplemental Affidavit filed on or about March 24, 2011 in support thereof, and the engagement letter dated as of January 5, 2012 (the "Engagement Letter").

**Summary of Requested Professional Compensation  
And Reimbursement of Expenses**

8. This Application has been prepared in accordance with (a) the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), (b) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §§ 330 and 331 adopted on January 30, 1996 (the "UST

Guidelines”), and (c) the Court’s Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals entered on or about June 25, 2009 (the “Interim Compensation Order” and, collectively with the Local Guidelines and the UST Guidelines, the “Guidelines”).

9. The O’Neil Group has previously requested compensation from the Court for professional services and reimbursement of expenses in its First Interim Fee Application filed for the period from January 6, 2010 through and including January 31, 2010, its Second Interim Fee Application filed for the period from February 1, 2010 through and including May 31, 2010, its Third Interim Fee Application filed for the period from June 1, 2010 through and including September 30, 2010, its Fourth Interim Fee Application filed for the period from October 1, 2010 through and including January 31, 2011, its Fifth Interim Fee Application filed for the period from February 1, 2011 through and including May 31, 2011 and its Sixth Interim Fee Application filed for the period from June 1, 2011 through and including September 31, 2011. By the January, 2010 application, The O’Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$7,776, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$1,936.92. During that first Interim Compensation Period, The O’Neil Group expended a total of 41.7 hours for which compensation was sought. By the May, 2010 application, The O’Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$278,425.50, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$27,864.26. During that second Interim Compensation Period, The O’Neil Group expended a total of 1,600.25 hours including 90 hours of

unbillable travel for which compensation is sought. By the September, 2010 application, The O'Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$886,566.50, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$64,251.10. During that third Interim Compensation Period, The O'Neil Group expended a total of 4,847.20 hours including 116 hours of unbillable travel for which compensation was sought. By the January, 2011 application, The O'Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$396,129.00, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$27,908.00. During that fourth Interim Compensation Period, The O'Neil Group expended a total of 2,160.20 hours including 72 hours of unbillable travel for which compensation was sought. By the May 2011 application, The O'Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$400,611.00, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$32,988.95. During that fifth Interim Compensation Period, The O'Neil Group expended a total of 2,176.50 hours including 80.8 hours of unbillable travel for which compensation was sought. By the September, 2011 application, The O'Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$789,460.00, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$43,862.99. During that sixth Interim Compensation Period, The O'Neil Group expended a total 4,099.8 hours including 90 hours of unbillable travel for which compensation is sought.

10. By this Application, The O'Neil Group seeks allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$388,355.00, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$25,576.97. During the Compensation Period, The O'Neil Group expended a total 2,073.6 hours including 86.3 hours of unbillable travel for which compensation is sought.

11. In accordance with the Interim Compensation Order, The O'Neil Group has received monthly payments to date for services rendered, subject to the court-ordered hold back provisions. By this Application, The O'Neil Group seeks payment of the remaining \$77,671.00 which amount represents the Court-ordered 20% holdback of The O'Neil Group requested fees during the Compensation Period.

12. During the Compensation Period, other than pursuant to the Interim Compensation Order, The O'Neil Group has received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. Except as set forth in the O'Neil Declaration, The O'Neil Group has not shared or agreed to share any of its compensation in connection with this matter with any other person, as permitted by section 504 of the Bankruptcy Code.

13. The compensation arrangements provided for in the Engagement Letter are consistent with and typical of arrangements entered into by The O'Neil Group and other tax firms with respect to rendering comparable services for clients similar to the Debtors, both in and outside of bankruptcy. Considering the Services that The O'Neil Group will provide, and the market prices for The O'Neil Group's services, the Debtors submit that the Fee Structure (including reasonable reimbursements) is reasonable under the standards set forth in section 328(a) of the Bankruptcy Code and fulfills the requirements of Rule 2014-1 of the Local Rules.

14. Prior to the filing of this Application, The O'Neil Group sent the Debtors, Weil, Gotshal & Manges LLP, the U.S. Trustee, Godfrey & Kahn (new Fee Committee) and counsel to the Creditors' Committee monthly fee statements setting forth The O'Neil Group's fees for professional services rendered and expenses incurred beginning October 1, 2011 through March 6, 2012. No party objected to any element of any of The O'Neil Group's monthly statements.

15. Pursuant to the UST Guidelines, annexed to the U.S. Trustee summary section preceding this Application is a schedule setting forth all The O'Neil Group professionals who have performed services in these Chapter 11 cases during the Compensation Period, their title and the total number of hours performed.

16. Pursuant to the Local Guidelines, a certification regarding compliance with the same is annexed hereto as Exhibit A.

17. Annexed hereto as Exhibit B is a schedule specifying the categories of actual and necessary expenses for which The O'Neil Group is seeking reimbursement and the total amount for each such expense category.

18. Pursuant to the UST Guidelines, annexed hereto as Exhibit C is a summary of the number of hours and amounts billed by The O'Neil Group during the Compensation Period, organized by task. The O'Neil Group maintains computerized records of the time spent by all The O'Neil Group professionals in connection with the Debtors' Chapter 11 cases.

19. To the extent that time or disbursement charges for services rendered or expenses incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, The O'Neil Group reserves the right to request compensation for such services and reimbursement of such expenses in a future application.

**Summary of Services**

20. The Debtors sought and received the Court's approval to retain The O'Neil Group because The O'Neil Group is a firm specializing in corporate tax compliance and accounting related services in both the ordinary course and crisis management and restructuring environments for public and private companies, and other constituents. Furthermore, The O'Neil Group provided international and state income tax compliance services for the Debtors in 2011 and 2010 during the 2010 and 2009 compliance period. As a result, The O'Neil Group has a strong foundation of knowledge and understanding of the Lehman Tax Department systems and processes. The O'Neil Group will perform services that are necessary to meet the compliance requirements of various taxing jurisdictions and will provide daily management services for the internal tax department. The Debtors believe that The O'Neil Group possesses extensive tax expertise useful in these cases, and that The O'Neil Group is well-qualified to advise the Debtors. Furthermore, the Debtors selected The O'Neil Group because of their expertise in providing tax services to debtors and creditors in chapter 11 and other distressed situations. *See e.g., In re The 1031 Tax Group, LLC*, Case No. 07-11448 (MG) (Bankr. S.D.N.Y. July 3, 2007) [Doc. No. 334]; *In re Delta Air Lines, Inc., et al.*, Case No. 05-17923 (ASA) (Bankr. S.D.N.Y. Jan. 23, 2007) [Doc. No. 4234]; *In re Northwest Airlines Corporation, et al.*, Case No. 05-17930 (ALG) (Bankr. S.D.N.Y. Oct. 27, 2005) [Doc. No. 822]; *In re The Delaco Company*, Case No. 04-10899 (CB) (Bankr. S.D.N.Y. Mar. 3, 2004) [Doc. No. 48]; *In re Global Crossing Ltd., et al.*, Case No. 02-40187 (REG) (Bankr. S.D.N.Y. July 15, 2002) [Doc. No. 1446].

21. Furthermore, The O'Neil Group has indicated a desire and willingness to act in these Chapter 11 cases and render the necessary professional services as tax services providers for the Debtors, on the terms set forth in the Engagement Letter and described herein, and to subject itself to the jurisdiction of the Court.

22. By the Retention Order, the Debtors received the Court's approval to retain The O'Neil Group as Tax Services Providers to LBHI pursuant to section 327(a) and 328(a) of the Bankruptcy Code, *nunc pro tunc* to the January 6, 2010 to perform certain tax services, all as more fully describes in the Declaration of Jacqueline O'Neil, managing director of The O'Neil Group, sworn January 26, 2010, and in accordance with the terms and conditions set forth in the agreements between the Debtors and The O'Neil Group, including without limitations, the provisions described in the engagement letter, dated as of December 6, 2010, and the Supplemental Affidavit filed on or about March 24, 2011 in support thereof, and the engagement letter dated as of January 5, 2012.

23. During this compensation period, The O'Neil Group personnel assisted the management of Lehman Brothers Holding Incorporated (LBHI) and Alvarez and Marsal (A&M) with the preparation and processing of the 2008, 2009, 2010 and 2011 International tax returns, Forms 5471, 8858 and 8865 and various State and Local Corporate Income Tax Returns. The preparation and filing of these forms is required by the Internal Revenue Service and various state tax jurisdictions. The O'Neil Group also assisted LBHI with review of the joint venture real estate partnership tax returns for 2010 and 2011, including the implementation of an updated review process.

24. These professional services included meetings and discussions with the Lehman Tax Management team to discuss the addition and challenges of the General Ledger, Income Tax Software and file management systems, various international tax transactions, foreign tax filings and additional tax compliance strategies. Services provided by The O'Neil Group also include day to day management, supervision and training of the internal tax department – specifically the international tax compliance team. As part of the services provided, The O'Neil Group developed workpaper templates and compliance processes that required training and implementation. The O'Neil Group provided technical tax training and guidance to the Lehman internal tax staff and interns – in

furtherance of an efficient tax compliance process. During this period, The O'Neil Group tax team continued with the preparation and review of the Corporate International Returns, Foreign Tax Credit (Form 1118) preparation, Audit responses, the State Income Tax Returns and the Joint Venture Real Estate Partnership Returns.

25. The following is a summary of the significant professional services rendered by The O'Neil Group during the Compensation Period. All services provided by The O'Neil Group are classified under Uniform Billing Code 1800 – Tax Services. This detail task summary is organized in accordance with The O'Neil Group's internal system of project or work codes.

Task	Description
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10	Project Planning
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Project planning including providing communication to Lehman management team with weekly status updates, developing oversight structure of tax project, and developing 2009 updates to workpaper standardization and process.

20	Client Meetings
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Client meetings including attending Tax compliance strategy meetings between Lehman Management and A&M with discussions of process, areas of simplification and areas of continuing difficulties (domestic and international), international transaction briefings and meetings between Lehman Management and The O'Neil Group tax team, weekly status meeting with Lehman management, Lehman interns, new Lehman staff and The O'Neil Group tax team to discuss project status, developing issues, and on-going standardized procedures.

30	Review Prior year returns and workpapers
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Review prior year returns and workpapers including review of hard copy and soft copy files to obtain transitional knowledge required to complete project and to ensure compliance with Lehman established procedures and processes.

35	SharePoint and File Management
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Project oversight and assistance with the update of the new File Management System which is necessary for document protection and deposit and for the purpose of future audit and review processes.

40 Compliance Preparation

Compliance preparation including the preparation of Forms 5471, 8858, and 8865, 1118 and their related workpapers, calculations and required schedules. This includes the set up and upload into the new automated workbooks and reconciliation with the Tax Attribute Schedule and Earnings and Profits workbook. Compliance preparation also includes the preparation of the State and Local income tax returns and related workpapers.

47 Earning and Profits Analysis

Earnings and Profits analysis including review and analysis of entity file, roll-over of prior year data, incorporation of current year data, to allow for a reconciliation of E&P ending balance with Schedule J in return preparation process. New automated E&P workbook developed and training set for all Lehman tax staff.

48 Foreign Income Analysis

Foreign income analysis including review and analysis of all corporate income reported on Consolidated 1120 US Income Tax Return and determination of Source of Income and classification of all foreign income required to be reported on the Foreign Tax Credit Form 1118 as part of the return preparation process.

49 Foreign Tax Credit Analysis

Preparation of the Foreign Tax Credit Form 1118 including determination of all corporate deductions that are properly allocated to foreign income as reported on the 1118 as part of the return preparation process. Preparation of the new Schedule K – Foreign Tax Carryover Reconciliation Schedule that is now required as part of the foreign tax credit analysis. Creation of automated upload schedule for 1118 data as an interface with tax prep software InSource.

50 Compliance Review

Compliance review and analysis of Forms 5471, 8858, and 8865, 1118 and their related workpapers, calculations and required schedules. Compliance review also includes the review of the State and Local income tax returns and related workpapers and review of the Real Estate Joint Venture Partnership returns.

70 Tax Planning and Research

Other required tax planning and research associated with this project including client requested analysis and necessary planning and research required to more accurately and efficiently complete the engagement.

95 Travel time - Billable

Travel time that is billable as it exceeds the agreed-to unbilled 2 hour commute.

100 Billable time and expense reporting

Time and expense reporting including the fee application preparation services and other time incurred in the execution of this engagement as required by the Bankruptcy Requirements and other Court Obligations.

26. The foregoing professional services performed by The O'Neil Group were necessary and appropriate to the administration of the Debtors' chapter 11 cases. These services were in the best interests of the Debtors and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance and nature of the problems, issues and tasks involved. The services were performed in an efficient manner.

27. The professional services performed by The O'Neil Group on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 2,073.6 (1,987.3 billed) recorded hours by The O'Neil Group's professionals. During the Compensation Period, The O'Neil Group billed the Debtors for time expended by professionals based on a blended hourly rate of \$190.00 per hour for the International and State and Local Tax Compliance engagements and at significantly reduced rates for the 1118 Foreign Tax Credit Engagement as follows:

<b>Title</b>	<b>Hourly Rate</b>
Tax Managing Director	\$350
Tax Director	\$250
Tax Manager	\$190
Tax Associate	\$125

28. As set forth in Exhibit B hereto, The O'Neil Group has incurred or disbursed \$25,576.97 in expenses in providing professional services to the Debtors during the Compensation

Period. These expense amounts are intended to cover direct operating costs, which costs are not incorporated into The O'Neil Group's hourly billing rates.

**The Requested Compensation and Expense Reimbursement  
Should be Allowed**

29. Section 331 of the Bankruptcy Code provides for compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code reasonable compensation for "actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including—

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

30. In the instant case, The O'Neil Group respectfully submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the orderly administration of the Debtors' estates.

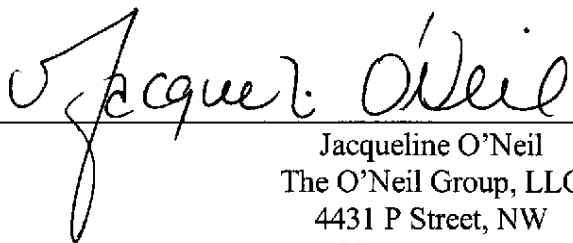
The O'Neil group functions as part of the Debtors' internal tax department on a daily basis. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. The O'Neil Group further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates and all parties in interest.

31. In sum, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

**Conclusion**

WHEREFORE The O'Neil Group respectfully requests (i) an allowance of compensation for professional services rendered during the Compensation Period in the amount of \$388,355.00 and reimbursement of actual and necessary expenses The O'Neil Group incurred during the Compensation Period in the amount of \$25,576.97; (ii) authorization for the Debtors to pay to The O'Neil Group that portion of the compensation amount not yet paid; (iii) that the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to The O'Neil Group's right to seek additional compensation for services performed and expenses incurred during the Compensation Period that were not processed at the time of this Application; and (iv) such other and further relief as is just.

Dated: March 21, 2012  
Washington, DC

  
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Jacqueline O'Neil  
The O'Neil Group, LLC  
4431 P Street, NW  
Washington, DC 20007

**INDEX OF EXHIBITS**

Exhibit A	Certification of Jacqueline O'Neil
Exhibit B	Schedule of Expenses
Exhibit C	Detail of Services by Work Code

**EXHIBIT A**

THE O'NEIL GROUP, LLC  
4431 P Street, NW  
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Facsimile: (202) 355-7610

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**In re**

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**Chapter 11  
Case No. 08-13555**

**LEHMAN  
BROTHERS HOLDINGS INC., et al., :  
Debtors.**

**(Jointly Administered)**

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**CERTIFICATION UNDER UNITED STATES TRUSTEE GUIDELINES IN  
RESPECT OF SEVENTH INTERIM APPLICATION OF THE O'NEIL GROUP,  
LLC FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED  
AND FOR REIMBURSEMENT OF EXPENSES AS TAX SERVICES  
PROVIDERS TO DEBTORS AND DEBTORS-IN-POSSESSION**

I, Jacqueline O'Neil, hereby certify that:

I. I am a managing director with the applicant firm, The O'Neil Group ("The O'Neil Group"), and am the professional designated by The O'Neil Group with responsibility for compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines") and the Second Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals entered by

the Court on or about June 25, 2009 (the “Interim Compensation Order”, and collectively with the Local Guidelines and UST Guidelines, the “Guidelines”) in the chapter 11 cases of Lehman Brothers Holdings Inc. and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the “Debtors”).

II. This certification is made in support of The O’Neil Group’s seventh interim fee application dated, March 21, 2012 (the “Application”), seeking the entry of an order pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) granting interim allowance of compensation for services rendered and reimbursement of expenses incurred for the period commencing October 1, 2011 through and including March 6, 2012 (the “Compensation Period”), and directing payment of fees and expenses that were not paid or which were previously subject to a holdback.

III. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and expense reimbursements sought fall within the Guidelines;
- c. the fees and expense reimbursements sought are billed at rates not exceeding those customarily charged by The O’Neil Group and generally accepted by The O’Neil Group’s clients; and
- d. in seeking reimbursement of an expense, The O’Neil Group does not make a profit on that expenditure, whether it is performed in-house or by a third party.

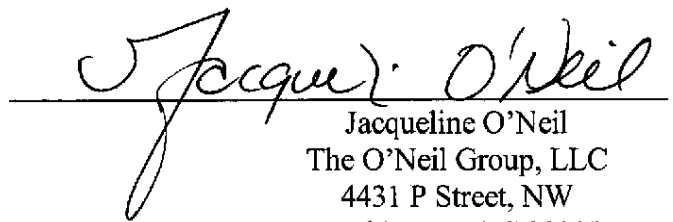
IV. In respect of section B.2 of the Local Guidelines and as required by the Interim Compensation Order, I certify that The O’Neil Group has complied with those provisions

requiring it to provide Weil, Gotshal & Manges LLP, the Debtors, the Fee Committee, counsel for the statutory committee of unsecured creditors appointed in these cases and the United States Trustee for the Southern District of New York, on a monthly basis, a statement of The O'Neil Group's fees and expenses accrued during the previous month.

V. Although the Debtors have not reviewed this Application, they have reviewed The O'Neil Group's monthly statements of fees and expenses, to which there have been no objections, and approved the amounts requested.

VI. In respect of section B.3 of the Local Guidelines, I certify that Weil, Gotshal & Manges LLP, Debtors, the Fee Committee, counsel for the statutory committee of unsecured creditors and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: March 21, 2012  
Washington, DC

  
Jacqueline O'Neil  
The O'Neil Group, LLC  
4431 P Street, NW  
Washington, DC 20007

**E HIBIT B - ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY THE O'NEIL GROUP**  
SEVENTH INTERIM APPLICATION PERIOD OCTOBER 1, 2011 THROUGH MARCH 6, 2012

Detail of Actual and Necessary Expenses by Type		
Professional		Expense
Airfare (including baggage fees)		\$ 2,195.80
Hotel/Lodging		\$ 13,989.62
Ground Transportation - Train, Cab, Metro		\$ 3,761.64
Travel Meals & Incidentals - Per Diem		\$ 3,846.00
Meals - Client Attending		\$ 1,239.65
Mileage and Parking		\$ 100.16
Postage		\$ 444.10
Supplies		0
Total		\$ 25,576.97

**E HIBIT C - DETAIL OF SERVICES BY UNIFORM BILLING TAX CODE**

PROFESSIONAL HOURS SUMMARY			
Description	Code	Hours	Fees
International Tax - 5471 Compliance	1800	756.40	\$ 131,499.00
International Tax - 1118 Compliance	1800	67.30	\$ 23,555.00
State and Local Tax Compliance	1800	833.70	\$ 154,223.00
Real Estate Joint Venture Review	1800	416.20	79,078.00
Travel - Unbillable		(86.30)	\$ -
Total		2,073.60	\$ 388,355.00

TOTAL: International Tax Services		
Total Fees	Total Expenses	Total
\$ 388,355.00	\$ 25,576.97	\$ 413,931.97

## 7TH INTERIM APPLICATION

The O'Neil Group REG 23 OF 46												
TimeKeeper Detail				Billing Detail								
Row Number	Timekeeper Name	Position Title	Bill Rate	Matter	Eng Code	Task Code	Uniform Billing Task Code	Task	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task
1.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/1/2011	4.3	Compliance Preparation of 2010 State and Local Returns. Analysis of 2010 80/20 companies for combined groups.	\$817.00
2.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/2/2011	3.8	Compliance Preparation of 2010 State and Local Returns. Update to Unitary Return workbooks for 2010 - set up of temporary diff modification schedule.	\$722.00
3.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	10/2/2011	2.0	Travel via Amtrak from DC to Jersey City (via coach), billable after 2 hours to work and attend meetings with Client	\$380.00
4.	JMO	Managing Director	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbilled	10/2/2011	2.0	Travel via Amtrak from DC to Jersey City, first 2 hours.	\$0.00
5.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	10/2/2011	4.2	Compliance Preparation of 2010 State and Local Returns. Update to OG September bill submission to Fee Committee and Brown Greer.	\$798.00
6.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	4.2	Compliance Preparation of 2010 State and Local Returns. Update to Unitary Return Master Review log.	\$798.00
7.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	3.1	Compliance Preparation of 2010 State and Local Returns. Roll Forward of 2009 workpapers to 2010 - for new format.	\$589.00
8.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/3/2011	5.7	Compliance Review of 2010 International Tax Returns. Review combination of included groups and	\$1,083.00
9.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	10/4/2011	2.1	Compliance Preparation of 2010 State and Local Returns. Update to OG September bill submission to Fee Committee and Brown Greer.	\$399.00
10.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/4/2011	3.4	Compliance Preparation of 2010 State and Local Returns. Update to Unitary Return workbooks for 2010 for REIT inclusion.	\$646.00
11.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/4/2011	2.2	Compliance Review of 2010 International Tax Returns. Review combination of included groups and Revenue apportionment factor tie-out	\$418.00
12.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/4/2011	2.4	Compliance Review of 2010 International Tax Returns. Review combination of included groups and Revenue apportionment factor tie-out	\$456.00
13.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/4/2011	2.4	Compliance Review of 2010 International Tax Returns. Review combination of included groups and Revenue apportionment factor tie-out	\$456.00
14.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/5/2011	2.6	Compliance Preparation of 2010 State and Local Returns. Update to Unitary Return workbooks for 2010 EII Adjustment to LPSI.	\$494.00
15.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/5/2011	5.2	Compliance Preparation of 2010 State and Local Returns. Update to Unitary Return workbooks for new treatment for Beginning 2010 Property Factor - to tie properly to 2009 Ending Property.	\$988.00
16.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/5/2011	3.2	Compliance Review of 2010 International Tax Returns. Review combination of included groups and Payroll apportionment for VT, UT and	\$608.00
17.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/6/2011	4.2	Compliance Review of 2010 International Tax Returns. Review Ending Property Factor for inclusion of Mortgage Loans for AK with Tehmeena	\$798.00
18.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/6/2011	5.1	Compliance Review of 2010 International Tax Returns. Review Ending Property Factor for inclusion of Mortgage Loans for VT with Aqiyla	\$969.00

19.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/6/2011	4.4	Compliance Review of 2010 International Tax Returns. Review Ending Property Factor for inclusion of Mortgage Loans for UT with Bill and	\$836.00
20.	JMO	Managing Director	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	Compliance Review	10/7/2011	1.3	Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns - call with Bill Walsh, A&M and	\$247.00
21.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/7/2011	3.2	Compliance Review of 2010 International Tax Returns. Review starting Federal Taxable Income position in light of included groups -	\$608.00
22.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/7/2011	3.4	Compliance Review of 2010 International Tax Returns. Review starting Federal Taxable Income position in light of included groups -	\$646.00
23.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/7/2011	1.9	Compliance Review of 2010 International Tax Returns. Review starting Federal Taxable Income position in light of included groups -	\$361.00
24.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/7/2011	3.2	Compliance Review of 2010 International Tax Returns. Review starting Federal Taxable Income position in light of included groups -	\$608.00
25.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	10/7/2011	2.0	Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as	\$380.00
26.	JMO	Managing Director	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbilled	10/7/2011	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00
27.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/8/2011	3.2	Compliance Review of 2010 International Tax Returns. Review starting Federal Taxable Income position in light of included groups -	\$608.00
28.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/8/2011	2.8	Compliance Review of 2010 International Tax Returns. Review State Taxable Income- pre-apportionment	\$532.00
29.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/8/2011	4.2	Compliance Review of 2010 International Tax Returns. Review Property Factor in OneSource for pick-	\$798.00
30.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/9/2011	3.2	Compliance Review of 2010 International Tax Returns. Review starting Federal Taxable Income position in light of included groups -	\$608.00
31.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/9/2011	2.8	Compliance Review of 2010 International Tax Returns. Review State Taxable Income- pre-apportionment	\$532.00
32.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/9/2011	3.2	Compliance Review of 2010 International Tax Returns. Review starting Federal Taxable Income position in light of included groups -	\$608.00
33.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	10/9/2011	2.0	Travel via Amtrak from DC to Jersey City (via coach), billable after 2 hours to work and attend meetings with Client	\$380.00
34.	JMO	Managing Director	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbilled	10/9/2011	2.0	Travel via Amtrak from DC to Jersey City, first 2 hours.	\$0.00
35.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/10/2011	4.2	Compliance Preparation of 2010 State and Local Returns. Update to Unitary Return workbooks for 2010 for changes to Federal TI due to Excess Capital Loss	\$798.00
36.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/10/2011	6.4	Compliance Preparation of 2010 State and Local Returns. Update to Unitary Return workbooks for 2010 for changes to Federal TI due to Excess Capital Loss Inclusion - update to CO, VT, UT and AK Tax Returns.	\$1,216.00
37.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/10/2011	2.2	Compliance Review of 2010 State and Local Returns. Review of final AK Apportionment and Tax Return with Pauline.	\$418.00
38.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information	2011-011:	40:	1800	Compliance Preparation	10/11/2011	1.2	Review of 2007-2008-2009 DCL with John Shanahan and D&T. Tie out to foreign TBs.	\$228.00
39.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/11/2011	3.4	Compliance Review of 2010 State and Local Returns. Review of final AZ Apportionment and Tax Return with Dixie.	\$646.00

40.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/11/2011	3.8	Compliance Review of 2010 State and Local Returns. Review of final KS Apportionment and Tax Return with Bill.	\$722.00
41.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/11/2011	3.2	Compliance Review of 2010 State and Local Returns. Review of final ME Apportionment and Tax Return with Scott.	\$608.00
42.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information	2011-011:	40:	1800	Compliance Preparation	10/12/2011	2.1	Compliance Prep: State Tax projection for Oct-Dec for A&M - review with Summit.	\$399.00
43.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/12/2011	3.2	Compliance Review of 2010 State and Local Returns. Review of final NH Apportionment and Tax Return with Barb.	\$608.00
44.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/12/2011	3.8	Compliance Review of 2010 State and Local Returns. Review of final returns for processing: NH, AK, CO and VT	\$722.00
45.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/12/2011	4.2	Compliance Review of 2010 State and Local Returns. Review of final KY Apportionment and Tax Return with Dixie.	\$798.00
46.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/12/2011	2.2	Compliance Review of 2010 State and Local Returns. Review of final ME Tax Return with Barb and Scott - OneSource issues.	\$418.00
47.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information	2011-011:	40:	1800	Compliance Preparation	10/13/2011	1.4	Review of 2010 DCL with John Shanahan and D&T. discussion of UK Branch Net Income.	\$266.00
48.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/13/2011	2.8	Compliance Prep of 2010 International Tax Returns. Prep of CA Water's Edge Schedule for Donna.	\$532.00
49.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/13/2011	6.8	Compliance Prep: Preparation of updated Property Apportionment (given Insourcing restrictions) for WV, MN and	\$1,292.00
50.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/13/2011	3.6	Compliance Review of 2010 International Tax Returns. Review starting Federal Taxable Income position in light of included groups -	\$684.00
51.	JMO	Managing Director	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	Compliance Review	10/14/2011	1.2	Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns - call with Bill Walsh, A&M and	\$228.00
52.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/14/2011	4.3	Compliance Review of 2010 State and Local Returns. Review of final AK Tax Return with Pauline and Tehmeena.	\$817.00
53.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/14/2011	2.7	Compliance Review of 2010 State and Local Returns. Review of final MN Tax Return with Barb and Bill.	\$513.00
54.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/14/2011	5.3	Compliance Review of 2010 State and Local Returns. Review of final returns for processing: AZ, KS, ME and UT.	\$1,007.00
55.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/15/2011	3.8	Compliance Review of 2010 State and Local Returns. Review of final WV Tax Return with Barb and Scott	\$722.00
56.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/15/2011	2.2	Compliance Review of 2010 State and Local Returns. Review of updated MN pro-forma with Hilda.	\$418.00
57.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/15/2011	5.3	Compliance Review of 2010 State and Local Returns. Review of final returns for processing: MN and KY and AK.	\$1,007.00
58.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	10/15/2011	2.0	Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as	\$380.00
59.	JMO	Managing Director	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbilled	10/15/2011	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00

60.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information	2011-011:	40:	1800	Compliance Preparation	10/17/2011	0.3	Review of 2010 DCL with John Shanahan- D&T call moved.	\$57.00
61.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/17/2011	2.8	Compliance Review of 2010 State and Local Returns. Review of final returns in file for proper document retention.	\$532.00
62.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information	2011-011:	40:	1800	Compliance Preparation	10/18/2011	1.5	Review of 2010 UK Branch income - Great Plains GL as compared to UK audit workpapers TB.	\$285.00
63.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information	2011-011:	40:	1800	Compliance Preparation	10/18/2011	0.8	Review of 2010 DCL - call with John and Irwin (D&T)	\$152.00
64.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	10/24/2011	4.8	Compliance Preparation of 2010 State and Local Returns. Update to OG September 6th interim submission to Fee Committee and court.	\$912.00
65.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	10/24/2011	2.0	Travel via Amtrak from DC to Jersey City (via coach), billable after 2 hours to work and attend meetings with Client	\$380.00
66.	JMO	Managing Director	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbilled	10/24/2011	2.0	Travel via Amtrak from DC to Jersey City, first 2 hours.	\$0.00
67.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/24/2011	1.8	Compliance Review of 2010 State and Local Returns. Review of final workpapers and sort for version control.	\$342.00
68.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	10/25/2011	4.2	Compliance Preparation of 2010 State and Local Returns. Update to OG September 6th interim submission to Fee Committee and court.	\$798.00
69.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/25/2011	1.8	Compliance Review of 2010 State and Local Returns. Review of final workpapers and sort for version control.	\$342.00
70.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/26/2011	3.7	Compliance Review of 2010 State and Local Returns. Review of final Signed tax returns - hard copy and pdf - for	\$703.00
71.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	10/26/2011	2.0	Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as	\$380.00
72.	JMO	Managing Director	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbilled	10/26/2011	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00
73.	JMO	Managing Director	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	Compliance Review	10/31/2011	1.2	Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns - planning and update with Bill	\$228.00
74.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/3/2011	1.80	Compliance review of state modification of the Alaska tax return	\$342.00
75.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/3/2011	2.20	Compliance review of state modification of the Kansas tax return	\$418.00
76.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	4.60	Compliance preparation of unitary workpaper to consistently bring in all entities and increase response time.	\$874.00
77.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/4/2011	1.60	Compliance review of state modification of the Alaska tax return	\$304.00
78.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/4/2011	1.80	Compliance review of state modification of the Kansas tax return	\$342.00
79.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/4/2011	3.20	Compliance preparation of Unitary workpaper to include all entities	\$608.00
80.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/5/2011	2.60	Compliance review of Alaska tax return including discussions regarding Alaska issues	\$494.00
81.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/6/2011	4.40	Compliance review of Alaska tax return including changes to apportionment factors	\$836.00
82.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/7/2011	3.20	Compliance review and changes to Alaska workpapers and tax return.	\$608.00
83.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/8/2011	6.00	Compliance review of Alaska tax return and reconciliation of income by entity	\$1,140.00
84.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/9/2011	6.40	Compliance review and update for changes in property factor for mortgage loans, etc.	\$1,216.00

85.	PDL	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/10/2011	3.00	Compliance review and finalization of Alaska tax return	\$570.00
86.	DDD	Tax Professional	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbillable	10/3/2011	2.0	Non - Billable travel via coach train to Jersey City, New Jersey from Washington, DC to work with client (Lehman) per request of client to work the week of Oct 3-7th, 2011	\$0.00
87.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	10/3/2011	2.0	Billable travel via coach train to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client to work the week of Oct 3-7th, 2011	\$380.00
88.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	3.5	Compliance preparation for Arizona. Review instructions for new legislation and compare forms from prior years. Review information on One Source for each state apportionment and	\$665.00
89.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	3.2	Compliance preparation for Nebraska. Review instructions for new legislation and compare forms from prior years. Review information on One Source for each state apportionment and	\$608.00
90.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	3.1	Compliance preparation for Kentucky. Review instructions for new legislation and compare forms from prior years. Review information on One Source for each state apportionment and	\$589.00
91.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/4/2011	3.6	Compliance preparation for Kentucky by updating prior year templates and compliance information.	\$684.00
92.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/4/2011	3.4	Compliance preparation for Kentucky by researching partnership information for 2010 to verify which K-1's had nexus in Kentucky.	\$646.00
93.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/4/2011	5.2	Compliance preparation for Nebraska modifications and comparison of results to prior year information. Work on Arizona modifications in One Source	\$988.00
94.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/5/2011	5.9	Compliance preparation for Arizona state tax return by updating Taxable income information.	\$1,121.00
95.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/5/2011	3.6	Compliance preparation for Arizona state tax return by researching the starting point for Arizona taxable income taking into account NOL and other adjustments	\$684.00
96.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/5/2011	3.2	Compliance preparation for Arizona state tax return by inputting the modifications in to One Source for Arizona.	\$608.00
97.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/6/2011	4.9	Compliance preparation for Arizona and review apportionment.	\$931.00
98.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/6/2011	4.3	Compliance preparation - Complete the process of Federal copies for Lehman records (state - , California state returns and O'Neil tax team.	\$817.00
99.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/6/2011	3.6	Compliance preparation for Arizona - Update Arizona modifications and review points.	\$684.00
100.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/7/2011	6.4	Compliance preparation of Oregon tax return by processing return for filing.	\$1,216.00
101.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/7/2011	3.4	Compliance preparation of Nebraska information with modifications and appointment information.	\$646.00
102.	DDD	Tax Professional	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbillable	10/7/2011	2.0	Non - Billable travel via coach train to Washington, DC from Jersey City, NJ to work with client (Lehman) per request of client to work the week of Oct 3-7th, 2011	\$0.00
103.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	10/7/2011	2.0	Billable travel via coach train to Washington DC from Jersey City, NJ to work with client (Lehman) per request of client to work the week of Oct 3-7th, 2011	\$380.00
104.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/8/2011	9.2	Compliance preparation for Kentucky by clearing points and adding entity that was not part of combined return in 2009. Find K-1's which has Kentucky nexus and verify.	\$1,748.00
105.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/9/2011	5.1	Compliance preparation for Kentucky by adding apportionment which was deleted during a consolidation.	\$969.00
106.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/9/2011	4.2	Compliance preparation of Arizona for modifications lost during a consolidation.	\$798.00
107.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/9/2011	5.4	Compliance preparation - Clear points for Arizona and Nebraska. Prepare Kentucky in One Source.	\$1,026.00
108.	DDD	Tax Professional	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbillable	10/10/2011	2.0	Non - Billable travel via coach train to Jersey City, New Jersey from Washington, DC to work with client (Lehman) per request of client to work the week of Oct 10-14th, 2011	\$0.00
109.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	10/10/2011	2.0	Billable travel via coach train to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client to work the week of Oct 10-14th, 2011	\$380.00
110.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/10/2011	6.3	Compliance preparation for Kentucky by adding apportionment which was deleted during a consolidation. Update Arizona for modifications lost during a consolidation.	\$1,197.00
111.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/11/2011	7.6	Compliance preparation for Nebraska by clearing points and updating modifications. Update modifications for Arizona.	\$1,444.00

112.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/11/2011	4.3	Compliance preparation for Kentucky for the processing of all unitary tax returns. Prepare checklist for interns and staff to use for processing returns and verifying all returns are	\$817.00
113.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/12/2011	7.7	Compliance preparation for Kentucky by adding apportionment which was deleted during a consolidation.	\$1,463.00
114.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/12/2011	3.8	Compliance preparation for Arizona for modifications lost during a consolidation.	\$722.00
115.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/12/2011	4.2	Compliance preparation for Kentucky for modifications lost during a consolidation.	\$798.00
116.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/13/2011	4.9	Compliance preparation for all Arizona, Kentucky and Nebraska due to updates in apportionment that were discovered on Wednesday.	\$931.00
117.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/13/2011	4.8	Compliance preparation for all Arizona, Kentucky and Nebraska - Update information for all states in One Source and verify apportionment is correct.	\$912.00
118.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/13/2011	5.1	Compliance preparation for all Arizona, Kentucky and Nebraska - update One Source with Schedule for K-1's which had to be done by hand and scanned into return.	\$969.00
119.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/14/2011	6.5	Compliance preparation for Kentucky. Clear points from Linda Klang and confirm all unitary returns are processed and ready for mailing. Process Kentucky for mailing.	\$1,235.00
120.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/14/2011	5.1	Compliance preparation for Arizona. Clear points from Linda Klang and confirm all unitary returns are processed and ready for mailing. Process Arizona for mailing.	\$969.00
121.	DDD	Tax Professional	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbillable	10/14/2011	2.0	Non-Billable coach train travel to Washington DC to Jersey City, NJ to work with client (Lehman) per request of client to work the week of October 10-14, 2011.	\$0.00
122.	DDD	Tax Professional	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	10/14/2011	2.0	Billable train via coach travel to Washington DC from Jersey City, NJ to work with client (Lehman) per request of client to work the week of October 10-14, 2011.	\$380.00
123.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/1/2011	9.80	State Tax preparation for Lehman Brothers Holdings Inc - UT Unitary Return - set up of workpapers and	\$1,862.00
124.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/2/2011	5.60	State Tax preparation for Lehman Brothers Holdings Inc - UT Unitary Return - determination of starting point based upon changes to UT state	\$1,064.00
125.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/2/2011	4.80	State Tax preparation for Lehman Brothers Holdings Inc - UT Unitary Return - determination of modifications and adjustments for starting federal consolidated net	\$912.00
126.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	6.60	State Tax preparation for Lehman Brothers Holdings Inc - UT Unitary Return - update to apportionment for changes from prior year ending fixed	\$1,254.00
127.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	3.20	State Tax preparation for Lehman Brothers Holdings Inc - UT Unitary Return - update to apportionment for changes from prior year ending	\$608.00
128.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/4/2011	4.70	State Tax preparation for Lehman Brothers Holdings Inc - UT Unitary Return (including determination of included entities and proper	\$893.00
129.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/4/2011	3.70	State Tax preparation for Lehman Brothers Holdings Inc - KS Unitary Return - determination of modifications and adjustments for starting federal consolidated net	\$703.00
130.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/5/2011	6.30	State Tax preparation for Lehman Brothers Holdings Inc - KS Unitary Return - set up of workpapers and	\$1,197.00
131.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/5/2011	4.10	State Tax preparation for Lehman Brothers Holdings Inc - KS Unitary Return - update to apportionment for changes from prior year ending	\$779.00
132.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/6/2011	7.80	State Tax preparation for Lehman Brothers Holdings Inc - KS Unitary Return - update to apportionment for changes from prior year ending fixed	\$1,482.00
133.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/7/2011	4.80	State Tax preparation for Lehman Brothers Holdings Inc - KS Unitary Return and update to trial balance	\$912.00
134.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/7/2011	4.20	State Tax preparation for Lehman Brothers Holdings Inc - KS Unitary Return apportionment changes to	\$798.00
135.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/8/2011	4.90	State Tax preparation for Lehman Brothers Holdings Inc - KS Unitary Return modification update for	\$931.00

136.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/8/2011	3.10	State Tax preparation for Lehman Brothers Holdings Inc - KS Unitary Return- changes to determination of	\$589.00
137.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/9/2011	4.70	State Tax preparation for Lehman Brothers Holdings Inc - KS Unitary Return (including changes to	\$893.00
138.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/9/2011	4.80	State Tax preparation for Lehman Brothers Holdings Inc - MN Unitary Return- determination of included	\$912.00
139.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/10/2011	8.60	State Tax preparation for Lehman Brothers Holdings Inc - MN Unitary Return - update to apportionment for changes from prior year ending	\$1,634.00
140.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/11/2011	8.70	State Tax preparation for Lehman Brothers Holdings Inc - MN Unitary Return- update to apportionment for changes from prior year ending fixed	\$1,653.00
141.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/12/2011	9.30	State Tax preparation for Lehman Brothers Holdings Inc - MN Unitary Return - updates to changes in	\$1,767.00
142.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/13/2011	9.10	State Tax preparation for Lehman Brothers Holdings Inc - MN Unitary Return - determination of modifications and adjustments for starting federal consolidated net	\$1,729.00
143.	BRW	Tax Manager	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/25/2011	2.10	Compliance Review 425 Park Ave Syndication Ptnrs JV LP and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$399.00
144.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/25/2011	1.30	Compliance Review Bell Rd (Nashville) Investors LLC and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$247.00
145.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/25/2011	0.90	Compliance Review Congressional Village Assoc LLC and send comments to tax preparer and/or Stephanie	\$171.00
146.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/25/2011	0.70	Compliance Review LCOR Oper Co LLC and send comments to tax preparer and/or Stephanie DeYoung,	\$133.00
147.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/25/2011	0.60	Compliance Review LCOR Prop Co LLC and send comments to tax preparer and/or Stephanie DeYoung,	\$114.00
148.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/26/2011	0.50	Compliance Review Nylo Hotels LLC and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$95.00
149.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/26/2011	0.50	Compliance Review Piano Loft Hotel LLC and send comments to tax preparer and/or Stephanie DeYoung,	\$95.00
150.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/26/2011	0.60	Compliance Review 425 Park Ave Syndication Ptnrs JV LP and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$114.00
151.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/26/2011	0.60	Compliance Review Gaffey St Ventures LLC and send comments to tax preparer and/or Stephanie	\$114.00
152.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/28/2011	0.60	Compliance Review NYLO Hotel LLC and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$114.00
153.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/28/2011	0.80	Compliance Review VR RHW Holdings LP and send comments to tax preparer and/or Stephanie	\$152.00
154.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/28/2011	0.60	Compliance Review VR Regency Park Holdings LP and send comments to tax preparer and/or Stephanie	\$114.00
155.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/28/2011	0.60	Compliance Review VR Seth Holdings LP and send comments to tax preparer and/or Stephanie DeYoung,	\$114.00
156.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/28/2011	0.60	Compliance Review VR Shadow Valley Holdings LP and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$114.00
157.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/28/2011	0.70	Compliance Review VR SVF Holdings LP and send comments to tax preparer and/or Stephanie DeYoung,	\$133.00
158.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/28/2011	0.90	Compliance Review VR ECS Holdings LP and send comments to tax preparer and/or Stephanie DeYoung,	\$171.00
159.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		10/28/2011	0.60	Compliance Review VR Pointe Holdings LP and send comments to tax preparer and/or Stephanie	\$114.00

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160.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/28/2011	0.60	Compliance Review VA Whispering Oaks Holdings LP and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	\$114.00	
161.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/28/2011	0.40	Compliance Review PCCP LB II California LLC and send comments to tax preparer and/or Stephanie	\$76.00	
162.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/28/2011	0.30	Compliance Review LB/Centra NV-740 Pilot LLC and send comments to tax preparer and/or	\$57.00	
163.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/28/2011	0.70	Compliance Review Gaffey St Venture LLC and send comments to tax preparer and/or Stephanie DeYoung.	\$133.00	
164.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/29/2011	0.40	Compliance Review Pacific Coast Capital Funding LLC and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$76.00	
165.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/29/2011	0.30	Compliance Review Carlyle Place Apts LP and send comments to tax preparer and/or Stephanie DeYoung.	\$57.00	
166.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/29/2011	0.30	Compliance Review 500 Park Regency Mgrs LP and send comments to tax preparer and/or Stephanie DeYoung.	\$57.00	
167.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/29/2011	0.20	Compliance Review Congressional Village Associates LLC and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$38.00	
168.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/29/2011	0.30	Compliance Review Insignia Opportunity Ptnrs II LOP and send comments to tax preparer and/or	\$57.00	
169.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/29/2011	0.40	Compliance Review LB Pearson Square LLC and send comments to tax preparer and/or Stephanie DeYoung.	\$76.00	
170.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/29/2011	0.20	Compliance Review LCOR Property Company LLC and send comments to tax preparer and/or Stephanie	\$38.00	
171.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/29/2011	0.20	Compliance Review Lonomakua Partners LLC and send comments to tax preparer and/or Stephanie	\$38.00	
172.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/29/2011	0.30	Compliance Review Park Regency Mgrs LP and send comments to tax preparer and/or Stephanie DeYoung.	\$57.00	
173.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/31/2011	0.90	Compliance Review LB/Centra NV-740 Pilot LLC and send comments to tax preparer and/or Stephanie	\$171.00	
174.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/31/2011	1.40	Compliance Review Kohala Investors LLC and send comments to tax preparer and/or Stephanie DeYoung.	\$266.00	
175.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	10/31/2011	1.40	Compliance Review Kohala-Woodvale Assoc LLC and send comments to tax preparer and/or Stephanie DeYoung.	\$266.00	
176.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/1/2011	6.0	Compliance Review: Review 2010 Oregon Unitary state income tax workpapers including modification.	\$1,140.00
177.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/2/2011	2.6	Compliance Review: Discussion of review points for Oregon Unitary state modification, update apportionment schedules, review and analysis of NB and CGI bonus depreciations	\$494.00
178.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/2/2011	1.8	Compliance Review: Provide assistance with input in OneSource for modifications by entity and allocable income, identification of domestic	\$342.00
179.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/2/2011	1.6	Compliance Review: Review and analysis of status of assigned returns including NH, MN, WV, NE, AZ, and	\$304.00
180.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/3/2011	2.3	Compliance Review: Provide assistance to preparers for KY, UT and OR, including follow up regarding General state questions for Tax return	\$437.00
181.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/3/2011	5.8	Compliance Review: Review 2010 Arizona Unitary state income tax workpapers including modification.	\$1,102.00
182.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/3/2011	4.4	Compliance Review: Review 2010 Nebraska Unitary state income tax workpapers including modification.	\$836.00
183.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/4/2011	2.3	Compliance Review: Provide assistance to preparers for MN, WV and KY for input in OneSource and	\$437.00
184.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/4/2011	1.2	Compliance Review: Review 2010 Kentucky Combined state income tax workpapers including modification.	\$228.00

185.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/4/2011	4.7	Compliance Review: Discussion, review and clearing of open points on AZ and NE including state starting	\$893.00
186.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/4/2011	4.3	Compliance Review: Review and analysis of recent updates for AZ, NE, and OR, to ensure all modifications and supporting documentation is in	\$817.00
187.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/5/2011	2.7	Compliance Review: Provide assistance to preparers regarding questions apportionment for sales, payroll, and property. In addition to	\$513.00
188.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/5/2011	6.3	Compliance Review: Review 2010 Kentucky Combined state income tax workpapers including modification, attributes, apportionment, and credits. Includes review and analysis of K-1	\$1,197.00
189.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/6/2011	8.4	Compliance Review: Continue Review of 2010 KY Combined state income tax workpapers including schedule updates	\$1,596.00
190.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/6/2011	4.3	Compliance Review: Final review and analysis of NE unitary state return and workpapers, need to reconsolidate for changes for NE NOL estimated	\$817.00
191.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/6/2011	2.8	Compliance Review: Final review and analysis of OR unitary state return and workpapers, need to reconsolidate for	\$532.00
192.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/7/2011	3.7	Compliance Review: Review and analysis of Final NE unitary state return and workpapers, Finalize and submit for	\$703.00
193.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/7/2011	3.3	Compliance Review: Review and analysis of OR unitary state return and workpapers, Finalize and submit for	\$627.00
194.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/7/2011	2.8	Compliance Review: Provide assistance with analysis of OR REIT IC dividend, review corrected returns and	\$532.00
195.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/7/2011	3.7	Compliance Review: Review and analysis of NH Unitary state tax return and workpapers.	\$703.00
196.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/8/2011	0.6	Compliance Review: Provide assistance with preparation of KY for entities included in filing	\$114.00
197.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/8/2011	4.7	Compliance Review: Review AZ Unitary tax return, add apportionment information and reconcile, return to	\$893.00
198.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/8/2011	5.7	Compliance Review: Review 2010 NH Unitary state tax return, return to preparer with comments, and discuss	\$1,083.00
199.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/9/2011	5.9	Compliance Review: Final review of AZ Unitary Tax return and workpapers to clear review comments and submit	\$1,121.00
200.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/9/2011	6.3	Compliance Review: Final review of NH Unitary Tax return and workpapers to clear review comments and submit	\$1,197.00
201.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/9/2011	0.8	Compliance Review: Provide assistance with preparation of MN for apportionment and WV for split	\$152.00
202.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/10/2011	6.6	Compliance Review: Review 2010 MN Unitary workpapers calculation and state modifications including updating apportionment schedules and FOC	\$1,254.00
203.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/10/2011	2.1	Compliance Review: Provide assistance with preparation of WV including excess capital loss and attachment to WV TR as the state has not corrected the combination of Cat 1	\$399.00
204.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/10/2011	1.8	Compliance Review: Review, analysis and discussion of AZ excess capital loss and impact on state starting number for	\$342.00
205.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/11/2011	7.3	Compliance Review: Review and analysis of MN Unitary tax return including updating MN NOL	\$1,387.00
206.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/11/2011	1.4	Compliance Review: Provide assistance with KY calculations and research and analysis of AZ NOL CF in order to confirm NOL schedule in 2010	\$266.00
207.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/11/2011	2.3	Compliance Review: Provide assistance with WV apportionment, federal starting point and state	\$437.00
208.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/12/2011	1.4	Compliance Review: Follow up and review of MN NOL and M4T schedules that have incorrect information due to	\$266.00

209.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/12/2011	8.6	Compliance Review: Review and analysis of WV Unitary tax return and workpapers including analysis of modifications and apportionment, and	\$1,634.00
210.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/13/2011	7.4	Compliance Review: Review and analysis of WV Unitary tax return, tie out apportionment and discuss review comments with preparer and monitor	\$1,406.00
211.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/13/2011	3.6	Compliance Review: Review and analysis of MN for re-runs trying to get form to foot, apportionment now does	\$684.00
212.	BAB	Tax Director	\$190.00	International Tax Compliance - US Information	2011-011:	50:	1800	Compliance Review	10/13/2011	0.5	Compliance Review: Analysis and review of 2010 CA 5471 summary to identify CFC entities with CY E&P.	\$95.00
213.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/14/2011	5.5	Compliance Review: Review and analysis of WV Unitary tax return and workpapers including analysis of modifications and apportionment.	\$1,045.00
214.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/14/2011	0.5	Compliance Review: Provide assistance with KY calculations in 2010 Unitary state tax return.	\$95.00
215.	BAB	Tax Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	10/14/2011	1.5	Compliance Review: Provide assistance with WV State calculations in response to review comments on	\$285.00
216.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/1/2011	8.5	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	\$1,615.00
217.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/2/2011	1.5	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$285.00
218.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/2/2011	6.9	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	\$1,311.00
219.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	6.3	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	\$1,197.00
220.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	1.9	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	\$361.00
221.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/3/2011	2	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$380.00
222.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/4/2011	5.6	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	\$1,064.00
223.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/4/2011	0.3	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	\$57.00
224.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/4/2011	4.2	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$798.00
225.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/5/2011	2.4	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	\$456.00
226.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/5/2011	1	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$190.00
227.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/5/2011	0.9	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Arizona.	\$171.00
228.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/6/2011	2.8	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	\$532.00
229.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/6/2011	1.4	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	\$266.00
230.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/6/2011	9.4	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$1,786.00
231.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/7/2011	2	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Portland.	\$380.00
232.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/7/2011	0.5	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$95.00
233.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/7/2011	4.2	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	\$798.00
234.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/7/2011	4.8	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	\$912.00

235.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/7/2011	1.5	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Nebraska.	\$285.00
236.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/8/2011	9.5	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$1,805.00
237.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/9/2011	3.8	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$722.00
238.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/10/2011	0.8	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	\$152.00
239.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/10/2011	11.3	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	\$2,147.00
240.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/10/2011	3.8	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$722.00
241.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/11/2011	1.8	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	\$342.00
242.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/11/2011	3.3	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	\$627.00
243.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/11/2011	3.9	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$741.00
244.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/12/2011	1.1	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Kentucky.	\$209.00
245.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/12/2011	3	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	\$570.00
246.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/12/2011	4.9	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$931.00
247.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/12/2011	1	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Minnesota.	\$190.00
248.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/13/2011	0.4	Compliance Preparation: Meeting with Hilda Cupeles Nieves (Lehman VP of Tax) and Linda Klang (Lehman VP of Tax) to review Unitary state	\$76.00
249.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/13/2011	0.2	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	\$38.00
250.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/13/2011	10.7	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$2,033.00
251.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/13/2011	0.2	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Oregon.	\$38.00
252.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/14/2011	0.7	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - West Virginia.	\$133.00
253.	SMW	Tax Consultant	\$190.00	State and Local Income Tax Compliance	2011-015:	40:	1800	Compliance Preparation	10/14/2011	0.7	Preparation of workpapers and completing returns in OneSource for unitary state tax returns - Maine.	\$133.00
254.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	11/2/2011	4.7	Compliance Preparation of 2010 International Tax Returns. Update to Calendar. Meeting with John Shanahan to discuss dual consolidated loss filing.	\$893.00
255.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	11/2/2011	4.2	Compliance Preparation of 2010 State and Local Returns. Update to Unitary Return Master Review log. Discussion re: changes to West Virginia Unitary Returns.	\$798.00
256.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	11/3/2011	3.4	Compliance Review of 2010 State and Local Income Tax Returns. Review West Virginia Return. Review of final	\$646.00
257.	JMO	Managing Director	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	Compliance Review	11/3/2011	1.6	Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns - call with Bill Walsh, A&M and	\$304.00
258.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	90:	1800	Travel - Billable	11/3/2011	2.0	Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as	\$380.00
259.	JMO	Managing Director	\$0.00	State and Local Income Tax Compliance	2011-015:	95:	1800	Travel - Unbilled	11/3/2011	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00

260.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	11/4/2011	4.6	Compliance Preparation of 2010 International Tax Returns. Update to October filing for Court.	\$874.00
261.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	11/5/2011	3.2	Compliance Preparation of 2010 International Tax Returns. Update to October filing for Court.	\$608.00
262.	JMO	Managing Director	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800	Compliance Review	11/7/2011	1.2	Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns - call with Bill Walsh and Scott	\$228.00
263.	JMO	Managing Director	\$190.00	State and Local Income Tax Compliance	2011-015:	50:	1800	Compliance Review	11/8/2011	1.3	Compliance Review of 2010 State and Local Income Tax Returns. Review changes to West Virginia Return.	\$247.00
264.	JMO	Managing Director	\$190.00	Real Estate JV Compliance -	2011-014:	50:	1800	Compliance Review	11/8/2011	0.8	Compliance Review of 2010 Real Estate Joint Venture Partnership tax	\$152.00
265.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	11/9/2011	1.2	Compliance Preparation of 2010 International Tax Returns. Update to October filing for Court.	\$228.00
266.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	11/17/2011	0.8	Compliance Preparation of 2010 International Tax Returns. Update to October filing for Court and to LB Corporate for projections.	\$152.00
267.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	11/30/2011	1.3	Compliance Preparation of 2010 International Tax Returns. Update to John Shanahan and Agenda for Planning session.	\$247.00
268.	JMO	Managing Director	\$190.00	International Tax Compliance - 2010 US Information Returns	2011-011:	40:	1800	Compliance Preparation	11/30/2011	2.7	Compliance Preparation of 2010 International Tax Returns. Preparation of November filing for Court.	\$513.00
269.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/1/2011	0.40	Compliance Review Trimark Pacific Monterey Views LLC and send comments to tax preparer and/or	\$76.00
270.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/2/2011	1.70	Compliance Review Roseville/Fiddment Land Venture LLC and send comments to tax preparer and/or Stephanie DeYoung.	\$323.00
271.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/2/2011	1.60	Compliance Review PAMI PCCP Fiddymet LLC and send comments to tax preparer and/or Stephanie	\$304.00
272.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/2/2011	0.50	Compliance Review BasinLLCand send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$95.00
273.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/2/2011	0.50	Compliance Review Creek LLC and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$95.00
274.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/2/2011	0.80	Compliance Review Hill Rd LLCand send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$152.00
275.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/2/2011	0.50	Compliance Review Powhatton LLC and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$95.00
276.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/2/2011	0.80	Compliance Review Regional Trail LLC and send comments to tax preparer and/or Stephanie DeYoung	\$152.00
277.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/3/2011	1.50	Compliance Review Excelsior Rd LLC and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$285.00
278.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/3/2011	2.00	Compliance Review PCCP Excelsior Rd LLC and send comments to tax preparer and/or Stephanie DeYoung	\$380.00
279.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/3/2011	0.50	Compliance Review PCCP LB K Ranch LLC and send comments to tax preparer and/or Stephanie DeYoung	\$95.00
280.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/3/2011	0.50	Compliance Review PCCP LB Livermore Airway LLC and send comments to tax preparer and/or	\$95.00
281.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/3/2011	2.30	Compliance Review PCCP LB Wheatlands LLC and send comments to tax preparer and/or Stephanie	\$437.00
282.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/4/2011	1.00	Compliance Review Reservoir LLC and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$190.00
283.	BRW	Tax Manager	\$190.00	Real Estate JV Compliance - Review	2011-014:	50:	1800		11/4/2011	1.00	Compliance Review Small Smoke LLC and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax	\$190.00

Line	Date of Service	Engagement Code	Uniform Billing Task Code	Expense Code	Nature of Expense (Courier Services, Telephone, Lodging, etc.)	Timekeeper Name	Expense Description (Details describing Expense)	Expense (\$)
yes	10/2/2011	2011-011:	1800	260:POST	Postage	JMO	Fed Ex - Bankruptcy Court (September Interim Filing)	\$45.40
yes	10/2/2011	2011-011:	1800	260:POST	Postage	JMO	copies - Billing at court limited amount (.10/copy) - 175 pages	\$17.50
yes	10/24/2011	2011-011:	1800	260:POST	Postage	JMO	copies - Billing at court limited amount (.10/copy) - 560 pages	\$56.00
yes	10/24/2011	2011-011:	1800	260:POST	Postage	JMO	Fed Ex - Bankruptcy Court (September Interim Filing)	\$43.20
yes	10/3/2011	2011-015:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - changed dates to 10/2	\$62.90
yes	10/9/2011	2011-015:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - changed dates to 10/9	\$101.90
yes	10/15/2011	2011-015:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - changed dates to 10/15	\$62.00
yes	10/5/2011	2011-015:	1800	200:MCA	Meals - Client Attending	JMO	OT Dinner - Dixie, Aqiyla	\$85.69
	10/8/2011	2011-015:	1800	200:MOT	Meals - OverTime	JMO	Lunch with Staff - Overtime Meal provided for tax preparers	\$44.00
5 nights	10/7/2011	2011-015:	1800	230:HOT	Hotel	JMO	Hotel Hyatt Jersey City 10/2/11 - 10/7/11 for travel to JC as requested by client to manage int'l tax compliance	\$1,396.50

yes	10/7/2011	2011-015:	1800	210:TCAB	Travel - Cab	JMO	Cab to/from Amtrak and Home - for client requested travel	\$42.00
6 days	10/7/2011	2011-015:	1800	200:MPD	Meals - Per Diem	JMO	Per Diem 10/2/11 - 10/7/11 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less 2 dinners)	\$306.00
yes	10/1/2011	2011-015:	1800	210:TMTRO	Travel - Metro	JMO	PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	\$20.00
	10/4/2011	2011-015:	1800	200:MOT	Meals - OverTime	JMO	Dinner with Staff - Overtime Meal provided for Dixie Duncan	\$61.01
yes	10/9/2011	2011-015:	1800	210:TCAB	Travel - Cab	JMO	Cab to/from Amtrak and Home - for client requested travel	\$42.00
	10/11/2011	2011-015:	1800	200:MOT	Meals - OverTime	JMO	Dinner with Staff - Overtime Meal snack for office	\$24.40
7 days	10/15/2011	2011-015:	1800	200:MPD	Meals - Per Diem	JMO	Per Diem 10/9/11-10/15/11 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less 2 dinners)	\$367.00
6 nights	10/15/2011	2011-015:	1800	230:HOT	Hotel	JMO	Hotel Hyatt Jersey City 10/9/11-10/15/11 for travel to JC as requested by client to manage int'l tax compliance	\$1,675.80
yes	10/10/2011	2011-015:	1800	200:MCA	Meals - Client Attending	JMO	Snacks - Lehman Staff during busy Overtime State Work	\$79.41
yes	10/14/2011	2011-015:	1800	200:MCA	Meals - Client Attending	JMO	OT Overtime Meal provided for Dixie, Shuk - during busy State work period	\$67.04
yes	10/10/2011	2011-015:	1800	200:MCA	Meals - Client Attending	JMO	OT Overtime Meal provided for Dixie, Shuk - during busy State work period	\$89.90
yes	10/24/2011	2011-015:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - changed time	\$64.00
yes	10/24/2011	2011-015:	1800	210:TMTRO	Travel - Metro	JMO	PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	\$20.00
1.	10/3/2011	2011-015:	1800	210:TTRN	Travel - Train	DDD	Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professional per request of client in Jersey City, NJ from 10/3/2011 to 10/7/2011 via coach train	\$70.20

2.	10/3/2011	2011-015:	1800	200:MPD	Meals - Per Diem	DDD	Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from 10/3/2011 to 10/7/2011	\$305.00
2.	10/7/2011	2011-015:	1800	210:TTRN	Travel - Train	DDD	Travel from Jersey City, NJ to Washington, DC via train coach class to work with Lehman tax professional per request of client in Jersey City, NJ from 10/3/2011 to 10/7/2011	\$120.60
4.	10/7/2011	2011-015:	1800	230:HOT	Hotel	DDD	Hyatt Regency Jersey City, NJ on 10/3/2011 to 10/7/2011 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax	\$1,133.67
5.	10/11/2011	2011-015:	1800	210:TTRN	Travel - Train	DDD	Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professional per request of client in Jersey City, NJ from 10/11/2011 to 10/14/2011 via coach train	\$150.00
2.	10/3/2011	2011-015:	1800	220:MILE	Mileage	DDD	Mileage to/from Amtrak and Home - for client requested travel	\$26.90
6.	10/11/2011	2011-015:	1800	200:MPD	Meals - Per Diem	DDD	Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from 10/11/2011 to 10/14/2011	\$305.00
7.	10/11/2011	2011-015:	1800	230:HOT	Hotel	DDD	Hyatt Regency Jersey City, NJ on 10/11/2011 to 10/14/2011 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department	\$1,117.20
8.	10/14/2011	2011-015:	1800	210:TTRN	Travel - Train	DDD	Travel from Jersey City, NJ to Washington, DC via train coach class to work with Lehman tax professional per request of client in Jersey City, NJ from 10/11/2011 to 10/14/2011	\$49.00

9.	10/14/2011	2011-015:	1800	220:MILE	Mileage	DDD	Travel from 3550 N. Somerset Street, Arlington, VA (home) to Union Station, Washington DC to take the Amtrak train to Jersey City, NJ and return from Union Station to home 4 one way trips at 9 miles for a total of 36 miles	\$19.98
yes	11/7/2011	2011-011:	1800	260:POST	Postage	JMO	Fed Ex - Bankruptcy Court (October Filing)	\$45.40
yes	11/7/2011	2011-011:	1800	260:POST	Postage	JMO	copies - Billing at court limited amount (.10/copy) - 175 pages	\$17.50
2 nights	11/3/2011	2011-011:	1800	230:HOT	Hotel	JMO	Hotel Hyatt Jersey City 11/1/11 to 11/3/11 for travel to JC as requested by client to manage int'l tax compliance	\$558.60
yes	11/1/2011	2011-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from LGA to Jersey city- for client requested travel	\$87.00
yes	11/3/2011	2011-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from Amtrak to Home - for client requested travel	\$22.00
3 days	11/3/2011	2011-011:	1800	200:MPD	Meals - Per Diem	JMO	Per Diem 11/1/11 to 11/3/11 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client	\$183.60
yes	11/3/2011	2011-011:	1800	210:TMETRO	Travel - Metro	JMO	PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	\$20.00
yes	12/1/2011	2011-011:	1800	260:POST	Postage	JMO	Fed Ex - Bankruptcy Court (November Filing)	\$45.40
yes	12/1/2011	2011-011:	1800	260:POST	Postage	JMO	copies - Billing at court limited amount (.10/copy) - 105 pages	\$10.50
yes	12/1/2011	2011-011:	1800	210:TCAB	Travel - Cab	JMO	Cab to Newark Penn Station - for client requested travel (PATH train out of service)	\$25.00
3 nights	12/5/2011	2011-011:	1800	230:HOT	Hotel	JMO	Hotel Hyatt Jersey City 12/3/11 to 12/5/11 for travel to JC as requested by client to manage int'l tax compliance	\$837.90
yes	12/5/2011	2011-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from Amtrak to Home - for client requested travel	\$22.00
4 days	12/5/2011	2011-011:	1800	200:MPD	Meals - Per Diem	JMO	Per Diem 12/3/11 to 12/5/11 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less one dinner)	\$214.00

yes	12/13/2011	2011-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - changed train due to #172 late	\$237.00
yes	12/13/2011	2011-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Newark Penn Station to Washington DC via Amtrak - coach class - for work and meetings in Jersey City as requested by Client	\$124.00
yes	12/5/2011	2011-011:	1800	200:MCA	Meals - Client Attending	JMO	OT Dinner - Dixie, Aqiyla, Barb, Shuk	\$417.35
yes	12/13/2011	2011-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from Amtrak to Home - for client requested travel	\$44.00
yes	12/5/2011	2011-011:	1800	210:TMTRO	Travel - Metro	JMO	PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	\$20.00
1.	12/5/2011	2011-011:	1800	210:TTRN	Travel - Train	DDD	Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professional per request of client in Jersey City, NJ from 12/5/2011 to 12/8/2011 via coach train	\$113.39
2.	12/5/2011	2011-011:	1800	200:MPD	Meals - Per Diem	DDD	Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from 12/5/2011 to 12/8/2011	\$244.00
3.	12/5/2011	2011-011:	1800	210:TTRN	Travel - Train	DDD	Travel from Jersey City, NJ to Washington, DC via train coach class to work with Lehman tax professional per request of client in Jersey City, NJ from 12/5/2011 to 12/8/2011	\$80.00
4.	12/8/2011	2011-011:	1800	230:HOT	Hotel	DDD	Hyatt Regency Jersey City, NJ on 12/5/2011 to 12/8/2011 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax	\$837.90
1.	12/5/2011	2011-011:	1800	210:TCAB	Travel - Cab	BAB	Travel from home to Grand Rapids, Michigan airport in order to attend client meetings and work on client site from 12/05/2011 to 12/08/2011.	\$25.00

2.	12/5/2011	2011-011:	1800	210:TCAB	Travel - Cab	BAB	Travel from Newark Airport to Hyatt Regency hotel in Jersey City in order to attend client meetings and work on client site from 12/05/2011 to 12/08/2011.	\$40.00
3.	12/8/2011	2011-011:	1800	230:HOT	Hotel	BAB	Hotel stay at Hyatt Regency, Jersey City from 12/05/2011 to 12/08/2011 for required client meetings and work on client site as required by client.	\$837.90
4.	12/8/2011	2011-011:	1800	210:TFLT	Travel - Airline	BAB	Air Travel from Grand Rapids, Michigan to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client from 12/05/2011 to 12/08/2011.	\$445.40
5.	12/8/2011	2011-011:	1800	210:TCAB	Travel - Cab	BAB	Travel from Hyatt Regency in Jersey City to Newark, New Jersey airport to return home from client meetings and work on client site from 12/05/2011 to 12/08/2011.	\$40.00
6.	12/8/2011	2011-011:	1800	210:TCAB	Travel - Cab	BAB	Travel from Grand Rapids, Michigan airport to return home from client meetings and work on client site from 12/05/2011 to 12/08/2011.	\$250.00
7.	12/8/2011	2011-011:	1800	200:MPD	Meals - Per Diem	BAB	/Per diem for meals while in Jersey City from 12/05/2011 to 12/08/2011 for client meetings and work at client site as required by Client.	\$183.00
1.	12/4/2011	2011-011:	1800	210:TCAB	Travel - Cab	PDL	Transportation from Sunnyvale, CA to San Francisco airport - for work and meetings in Jersey City as required by	\$75.00
2.	12/4/2011	2011-011:	1800	210:TFLT	Travel - Airline	PDL	Travel from San Francisco, CA to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client.	\$498.80
3.	12/5/2011	2011-011:	1800	210:TCAB	Travel - Cab	PDL	Transportation from Newark Airport to 101 Hudson (Jersey City) - for work and meetings in Jersey City as required by Client	\$33.00

4.	12/6/2011	2011-011:	1800	230:HOT	Hotel	PDL	Hotel - 12/5 to 12/6/11 while working at client site in Jersey City, NJ as required by Client	\$279.30
5.	12/6/2011	2011-011:	1800	200:MPD	Meals - Per Diem	PDL	Per-diem - 1 day for meals & incidentals while working in Jersey City 12/5 to 12/6/11 as required by Client	\$61.00
6.	12/6/2011	2011-011:	1800	210:TCAB	Travel - Cab	PDL	Transportation from 101 Hudson (Client site) to Newark Airport, NJ- return from work and meetings in Jersey City as required by Client	\$32.00
7.	12/6/2011	2011-011:	1800	210:TCAB	Travel - Cab	PDL	Transportation from San Francisco airport to Sunnyvale, CA - for work and meetings in Jersey City as required by Client	\$75.00
1.	1/23/2012	2012-011:	1800	210:TCAB	Travel - Cab	BAB	Travel from Newark Airport to Hyatt Regency hotel in Jersey City in order to attend client meetings and work on client site from 01/23/2012 to 01/26/2012.	\$20.00
2.	1/24/2012	2012-011:	1800	210:TMTRO	Travel - Metro	BAB	Refill PATH card for transportation from Newark Penn Station to Jersey City.	\$40.00
3.	1/26/2012	2012-011:	1800	230:HOT	Hotel	BAB	Hotel stay at Hyatt Regency, Jersey City from 01/23/2012 to 01/26/2012 for required client meetings and work on client site as required by client.	\$714.98
4.	1/26/2012	2012-011:	1800	210:TFLT	Travel - Airline	BAB	Air Travel from Grand Rapids, Michigan to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client from 01/23/2012 to 01/26/2012.	\$445.40
5.	1/26/2012	2012-011:	1800	210:TCAB	Travel - Cab	BAB	Travel from Hyatt Regency in Jersey City to Newark, New Jersey airport to return home from client meetings and work on client site from 01/23/2012 to 01/26/2012.	\$30.00
6.	1/26/2012	2012-011:	1800	210:TCAB	Travel - Cab	BAB	Travel from Grand Rapids, Michigan airport to return home from client meetings and work on client site from 01/23/2012 to 01/26/2012.	\$25.00

7.	1/26/2012	2012-011:	1800	200:MPD	Meals - Per Diem	BAB	/Per diem for meals while in Jersey City from 01/23/2012 to 01/26/2012 for client meetings and work at client site as required by Client.	\$183.00
8.	1/1/2012	2012-011:	1800	260:POST	Postage	JMO	Fed Ex - Bankruptcy Court (December Filing)	\$38.60
9.	1/1/2012	2012-011:	1800	260:POST	Postage	JMO	copies - Billing at court limited amount (.10/copy) 180 pages	\$18.00
10.	1/12/2012	2012-011:	1800	210:TMTRN	Travel - Metro	JMO	PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	\$20.00
11.	1/5/2012	2012-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - RT Jan 9, 2012	\$121.00
12.	1/5/2012	2012-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - RT Jan 23, 2012	\$121.00
13.	1/5/2012	2012-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - RT Feb 13, 2012	\$98.00
14.	1/5/2012	2012-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - RT Feb 27, 2012	\$98.00
15.	1/5/2012	2012-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - RT March 5, 2012	\$98.00
16.	1/5/2012	2012-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - RT March 26, 2012	\$98.00
17.	1/5/2012	2012-011:	1800	230:HOT	Hotel	JMO	Hotel Hyatt Jersey City 1/9/12-1/13/12 for travel to JC as requested by client to manage int'l tax compliance	\$955.75

18.	1/5/2012	2012-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from Amtrak to/from Home - for client requested travel	\$44.00
19.	1/5/2012	2012-011:	1800	200:MPD	Meals - Per Diem	JMO	Per Diem 1/9/12-1/13/12 - for travel to JC for client meetings/management of int'l tax compliance - as requested by	\$305.00
20.	1/26/2012	2012-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from Newark to Amtrak (Path down) for client requested travel	\$20.00
21.	1/26/2012	2012-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from Amtrak to Home - for client requested travel	\$44.00
22.	1/24/2012	2012-011:	1800	210:TMTRO	Travel - Metro	JMO	PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	\$20.00
23.	1/12/2012	2012-011:	1800	200:MCA	Meals - Client Attending	JMO	Planning dinner w/ Shuk King and Barb Barissi	\$149.02
24.	1/23/2012	2012-011:	1800	230:HOT	Hotel	JMO	Hotel Hyatt Jersey City 1/23/12-1/26/12 for travel to JC as requested by client to manage int'l tax compliance	\$716.81
25.	1/23/2012	2012-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from Amtrak to/from Home - for client requested travel	\$44.00
26.	1/23/2012	2012-011:	1800	200:MPD	Meals - Per Diem	JMO	Per Diem 1/23/12-1/26/12 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less one dinner)	\$244.16
1.	2/1/2012	2012-011:	1800	260:POST	Postage	JMO	Fed Ex - Bankruptcy Court (January and Interim Filing)	\$38.60
2.	2/1/2012	2012-011:	1800	260:POST	Postage	JMO	copies - Billing at court limited amount (.10/copy) 680 pages	\$68.00
3.	2/1/2012	2012-011:	1800	210:TMTRO	Travel - Metro	JMO	PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	\$20.00
4.	2/15/2012	2012-011:	1800	200:MCA	Meals - Client Attending	JMO	Working dinner with Dixie Duncan, Barb Barissi and Shuk King Cheng	\$173.72
5.	2/13/2012	2012-011:	1800	230:HOT	Hotel	JMO	Hotel Hyatt Jersey City 2/13/12-2/16/12 for travel to JC as requested by client to manage int'l tax compliance	\$794.82
6.	2/13/2012	2012-011:	1800	210:TMTRO	Travel - Metro	JMO	PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	\$20.00
7.	2/16/2012	2012-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from Amtrak to/from Home - for client requested travel	\$44.00

8.	2/16/2012	2012-011:	1800	200:MPD	Meals - Per Diem	JMO	Per Diem 2/13/12-2/16/12 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less one dinner)	\$214.00
9.	2/28/2012	2012-011:	1800	200:MCA	Meals - Client Attending	JMO	Foleys - snacks for working meeting with Dixie Duncan and John Shanahan	\$48.05
10.	2/27/2012	2012-011:	1800	230:HOT	Hotel	JMO	Hotel Hyatt Jersey City 2/27/12-3/1/12 for travel to JC as requested by client to manage int'l tax compliance	\$716.81
11.	2/27/2012	2012-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from Amtrak to/from Home - for client requested travel	\$44.00
12.	2/27/2012	2012-011:	1800	200:MPD	Meals - Per Diem	JMO	Per Diem 2/27/12-3/1/12 - for travel to JC for client meetings/management of int'l tax compliance - as requested by	\$244.00
13.	2/29/2012	2012-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Newark Penn Station to DC via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - change fee for extended date 3-9-12	\$122.48
#REF!	2/22/2012	2012-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Newark Penn Station to DC via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - RT week of 4-9-12	\$122.48
#REF!	2/22/2012	2012-011:	1800	210:TTRN	Travel - Train	JMO	Travel from Newark Penn Station to DC via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - RT week of 4-23-12	\$122.48
#REF!	2/27/2012	2012-011:	1800	210:TTRN	Travel - Train	DDD	Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professionals per request of client in Jersey City, NJ from 2/27 to 2/29/2012 via coach train.	\$113.00
#REF!	2/27/2012	2012-011:	1800	200:MPD	Meals - Per Diem	DDD	Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from 2/27 to 2/29/2012.	\$183.00

#REF!	2/27/2012	2012-011:	1800	230:HOT	Hotel	DDD	Hyatt Regency Jersey City, NJ from 2/27 to 2/29/2012 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department.	\$714.78
#REF!	2/27/2012	2012-011:	1800	210:TMTRO	Travel - Metro	DDD	Travel on Jersey City Transit Path to arrive at hotel in Jersey City for work with Lehman Brothers on international tax issues for the week of 2/27 to 2/29/2012.	\$20.00
#REF!	2/27/2012	2012-011:	1800	210:TCAB	Travel - Cab	DDD	Travel via taxi from Ballson Metro, Arlington, Virginia (permanent home of consultant) after arriving at Union Station Washington DC for work with Lehman tax team on international tax issues for the week of 2/27 to 2/29/2012.	\$21.50
#REF!	2/27/2012	2012-011:	1800	220:MILE	Mileage	DDD	Travel from 3550 N. Somerset Street, Arlington, VA (home) to Union Station, Washington DC to take the Amtrak train to Jersey City, NJ and return from Union Station to home 1 one way trip at 9 miles for a total of 9 miles.	\$4.95
#REF!	2/13/2012	2012-011:	1800	210:TCAB	Travel - Cab	BAB	Travel from Newark Airport to Newark Penn Station in Newark, NJ in order to attend client meetings and work on client site from 02/13/2012 to 02/16/2012.	\$20.00
#REF!	2/16/2012	2012-011:	1800	230:HOT	Hotel	BAB	Hotel stay at Hyatt Regency, Jersey City from 02/13/2012 to 02/16/2012 for required client meetings and work on client site as required by client.	\$701.10
#REF!	2/16/2012	2012-011:	1800	210:TFLT	Travel - Airline	BAB	Air Travel from Grand Rapids, Michigan to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client from 02/13/2012 to 02/16/2012.	\$416.60
#REF!	2/16/2012	2012-011:	1800	210:TCAB	Travel - Cab	BAB	Travel from Newark Penn station in Newark NJ to Newark, New Jersey airport to return home from client meetings and work on client site from 02/13/2012 to 02/16/2012.	\$20.00

#REF!	2/16/2012	2012-011:	1800	210:TCAB	Travel - Cab	BAB	Travel from Grand Rapids, Michigan airport to return home from client meetings and work on client site from 02/13/2012 to 02/16/2012.	\$25.00
#REF!	2/16/2012	2012-011:	1800	200:MPD	Meals - Per Diem	BAB	Per diem for meals while in Jersey City from 02/13/2012 to 02/16/2012 for client meetings and work at client site as required by Client.	\$183.00
yes	3/5/2012	2012-011:	1800	210:TCAB	Travel - Cab	JMO	Cab from Home to Amtrak - for client requested travel	\$22.00
1.	3/1/2012	2012-011:	1800	210:TTRN	Travel - Train	DDD	Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professionals per request of client in Jersey City, NJ from 3/5 to 3/9/2012 via coach train.	\$113.00
2.	3/1/2012	2012-011:	1800	200:MPD	Meals - Per Diem	DDD	Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman tax team from 3/1 & 3/5.	\$122.00
3.	3/5/2012	2012-011:	1800	220:MILE	Mileage	DDD	Travel from 3550 N. Somerset Street, Arlington, VA (home) to Union Station, Washington DC to take the Amtrak train to Jersey City, NJ and return from Union Station to home 5 one way trip at 9 miles for a total of 45 miles.	\$24.75
1.	3/4/2012	2012-011:	1800	220:MILE	Mileage	PDL	Transportation from Sunnyvale, CA to San Francisco airport - for work and meetings in Jersey City as required by Client (44.5 miles at 0.55 per mile)	\$24.48
2.	3/4/2012	2012-011:	1800	210:TFLT	Travel - Airline	PDL	Travel from San Francisco, CA to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client.	\$389.60
3.	3/4/2012	2012-011:	1800	210:TCAB	Travel - Cab	PDL	Transportation from Newark Airport to 101 Huidson (Jersey City) - for work and meetings in Jersey City as required by Client	\$28.00